EXHIBIT 26

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Reply to Omnibus Objection

I. Contact Details

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CLERK'S OFFICE U.S. DISTRICT COURT SAN JUAN, PR

II. Caption

A. Clerk's Office

United States District Court

150 Avenida Chardón

Federal Building

San Juan. Puerto Rico 00918-1767

- B. Commonwealth of Puerto Rico and other Debtors
- C. Proceedings Number: 17-BK-3283-LTS

Omnibus Objection relating to the request for money not paid by the Commonwealth of PR.

Proof of claim number: 174452. Act 89- July 1995- Romerazo

- III. The court must not sustain the Omnibus Objection as it is money owed through laws passed by the government of the Commonwealth of PR of laws which were passed during the period in which the P.R.T.C. was part of the government. The P.R.T.C. belonged to the Commonwealth in 1999 when the sale of Telefónica was finalized.
- IV. Supporting Documentation

Documents are included which provide proof of the years of service with the P.R.T.C. in Ponce, PR from 10-09-1984 to 01-03-2015. I ended my work as a Frame Worker for P.R.T.C.

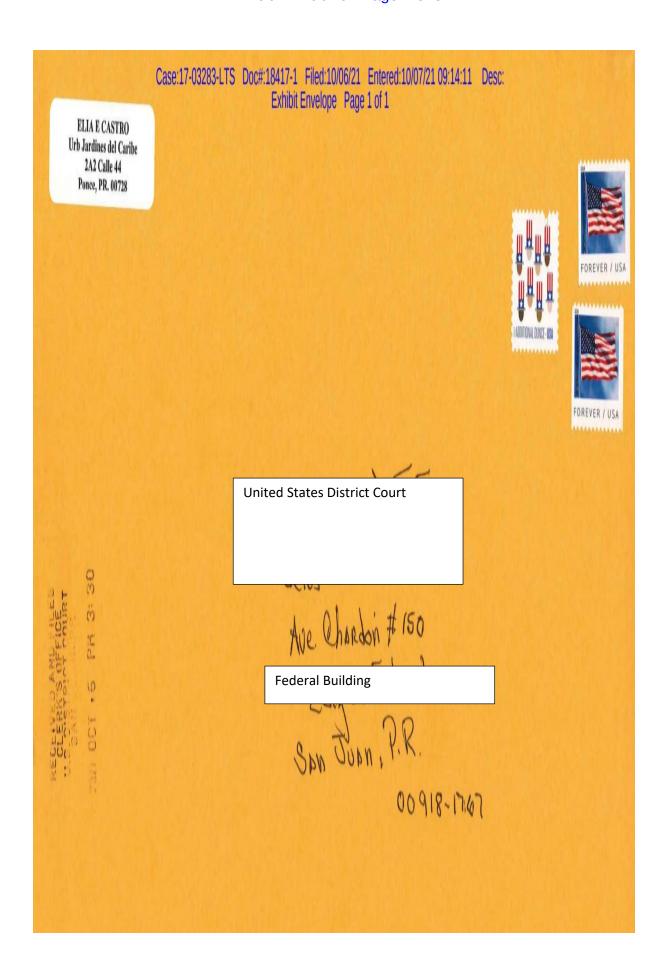
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(Ponce PR) (Commonwealth). The claim is under the applicable laws that cover these years of service when the P.R.T.C. belonged to the PR government. Additional proof is included, please contact the undersigned.

[Signature]

Elia E. Castro





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TRANSLATOR'S CERTIFICATE OF TRANSLATION

Translation from: Spanish (Puerto Rico) into English (US)

TARGEM Translations Inc.

I, Andreea I. Boscor, ATA-certified Spanish-English #525556, acting as translator at TARGEM Translations Inc., a NEW YORK City corporation, with its principal office at 185 Clymer Street, Brooklyn, NY, 11211, USA, certify that:

the English translated document is a true and accurate translation of the original Spanish and has been translated to the best of my knowledge.

Original Document Name: Claim No. 174452 DN 18417

Signed this 15th day of December, 2021

Andreae Boscor Spanish into English Certification #525556

Verify at www.atanet.org/verify

Andreea I. Boscor

